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From:

Sent: Monday, January 11, 2010 7:49:26 PM

To:

Cc:

Subject: RE: query about disclosure of ex wife's tax return

You are directly on track. During an exam, which is an administrative tax proceeding, the transactional relationship provision of 6103(h)(4)(C) allows for the disclosure of third party returns and return information if it directly relates to a transactional relationship like you have here (payment from one to the other), between person who is a party to the proceeding (ex-husband) and a taxpayer (ex-wife) which directly affects the resolution of an issue in the proceeding (whether ex-husband is entitled to the deduction taken). Take care to ensure that only that information that meets the statutory standard is disclosed. Similarly, if you are disclosing items from the return, ensure that only those items on the third party's return that are directly related to resolving an issue in the exam be disclosed.

Let me know if you have any more questions.